

In the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

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1. (Currently amended) A thin film magnetic head comprising:
an insulating gap layer provided between cores made of a magnetic material; and
a coil for inducing a recording magnetic field in the cores,
wherein the cores have a facing surface,
wherein the gap layer comprises a SiON film, and
wherein the amount of protrusion of the insulating gap layer from the facing surface is less than or equal to about 3.5 nm, and a distance between the facing surface and a magnetic medium is between about 10 nm and about 3.5 nm.
wherein the gap layer comprises a SiON film.
 2. (Original) A thin film magnetic head according to Claim 1, wherein the Young's modulus E of the gap layer is $E > 123.2$ (GPa).
 3. (Currently amended) A thin film magnetic head according to Claim 1[2], wherein the atomic ratio of N of the SiON film is $0 \text{ (at\%)} < N \text{ atomic \%} \leq 6 \text{ (at\%)}$.
 4. (Currently amended) A thin film magnetic head according to Claim 1[2], wherein the Young's modulus E of the gap layer is $E \geq 127.4$ (GPa).
 5. (Original) A thin film magnetic head according to Claim 4, wherein the atomic ratio of N of the SiON film is $1 \text{ (at\%)} \leq N \text{ atomic \%} \leq 6 \text{ (at\%)}$.

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(GPa).

6. (Withdrawn) A thin film magnetic head comprising:
an insulating gap layer between cores made of a magnetic material;

a coil for inducing a recording magnetic field in the cores,
wherein the gap layer comprises a SiO₂ film, and
wherein the Young's modulus E of the gap layer is E > 123.2

7. (Withdrawn) A thin film magnetic head according to Claim 6,
wherein the Young's modulus E of the gap layer is E ≥ 127.4 (GPa).

8. (Previously presented) A thin film magnetic head comprising:
a magnetoresistive element capable of detecting a recording signal
due to a change in electric resistance with an external magnetic field; and
shield layers formed above and below the magnetoresistive
element with gap layers provided therebetween,
wherein the cores have a facing surface,
wherein the amount of protrusion of at least one of the gap layers
from the facing surface is less than or equal to about 3.5 nm, and
wherein at least one of the gap layers comprises a SiON film.

9. (Previously presented) A thin film magnetic head according to
Claim 8, wherein the Young's modulus E of at least one of the gap layers is E >
123.2 (GPa).

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10. (Currently amended) A thin film magnetic head according to Claim 8[9], wherein the atomic ratio of N of the SiON film is $0 \text{ (at\%)} < \text{N atomic \%} \leq 6 \text{ (at\%)}$.

11. (Currently amended) A thin film magnetic head according to Claim 8[9], wherein the Young's modulus E of the gap layers is $E \geq 127.4 \text{ (GPa)}$.

12. (Original) A thin film magnetic head according to Claim 11, wherein the atomic ratio of N of the SiON film is $1 \text{ (at\%)} \leq \text{N atomic \%} \leq 6 \text{ (at\%)}$.

13. (Withdrawn) A thin film magnetic head comprising:
a magnetoresistive element capable of detecting a recording signal due to a change in electric resistance with an external magnetic field; and shield layers formed above and below the magnetoresistive element with gap layers provided therebetween,
wherein at least one of the gap layers comprises a SiO_2 film, and
wherein the Young's modulus E of at least one of the gap layers is $E > 123.2 \text{ (GPa)}$.

14. (Withdrawn) A thin film magnetic head according to Claim 13, wherein the Young's modulus E of at least one of the gap layers is $E \geq 127.4 \text{ (GPa)}$.

15. (Withdrawn) A method of manufacturing a thin film magnetic head comprising:

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arranging a target and a substrate opposite to the target in a deposition apparatus; and

forming a gap layer of the thin film magnetic head,
wherein in forming the gap layer, a target composed of SiO₂ is prepared, and then sputtered with N₂ gas used as a sputtering gas flowing into the apparatus to form the gap layer comprising a SiON film.

16. (Withdrawn) A method of manufacturing a thin film magnetic head according to Claim 15, wherein the flow rate ratio of the N₂ gas in the sputtering gas is 0% < flow rate ratio of N₂ gas ≤ 30%.

17. (Withdrawn) A method of manufacturing a thin film magnetic head according to Claim 16, wherein the flow rate ratio of the N₂ gas is preferably in the range of 5% ≤ flow rate ratio of N₂ gas ≤ 30%.

18. (Withdrawn) A method of manufacturing a thin film magnetic head according to Claim 15, wherein forming the gap layer, comprises supplying a bias electric power to the substrate side.

19. (Withdrawn) A method of manufacturing a thin film magnetic head comprising:

arranging a target and a substrate opposite to the target in a deposition apparatus; and

forming a gap layer of the thin film magnetic head,
wherein in forming the gap layer, the target composed of SiO₂ is prepared and then sputtered with the bias electric power supplied to the

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substrate to form the gap layer comprising a SiO₂ film having a Young's modulus E of E> 123.2 (GPa).

20. (Withdrawn) A method of manufacturing a thin film magnetic head according to Claim 19, wherein the bias electric power is equal to or greater than 10 W.

21. Cancelled.

22. (Previously presented) A thin film magnetic head according to claim 1, wherein the amount of protrusion at least one of the gap layers from the facing surface is less than or equal to about 3 nm.

23. (New) A thin film magnetic head comprising:
a gap layer provided between cores made of a magnetic material;
and
a coil for inducing a recording magnetic field in the cores,
wherein the gap layer contains at least silicon and oxygen and has a Young's modulus being at least about five percent greater than that of a Ta₂O₅ film.

24. (New) The thin film magnetic head according to Claim 23, wherein the cores have a facing surface, and an amount of protrusion of the gap layer from the facing surface is at most about 3.5 nm.

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25. (New) The thin film magnetic head according to Claim 23 wherein the Young's modulus is at least about 10 percent greater than that of a Ta₂O₅ film.

26. (New) The thin film magnetic head according to Claim 25, wherein the cores have a facing surface, and an amount of protrusion of the gap layer from the facing surface is at most about 3.0 nm.

27. (New) A thin film magnetic head comprising:
a magnetoresistive element capable of detecting a recording signal due to a change in electric resistance with an external magnetic field; and
shield layers formed above and below the magnetoresistive element with gap layers provided therebetween,
wherein the gap layers contain at least silicon and oxygen and have a Young's modulus being at least about five percent greater than that of a Ta₂O₅ film.

28. (New) The thin film magnetic head according to Claim 27 wherein the cores have a facing surface, and an amount of protrusion of the gap layer from the facing surface is at most about 3.5 nm.

29. (New) A thin film magnetic head comprising:
a gap layer provided between cores made of a magnetic material;
and
a coil for inducing a recording magnetic field in the cores,
wherein the gap layer comprises a SiON film, the atomic ratio of N of the SiON film being 0 (at%) < N atomic % ≤ 6 (at%).

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30. (New) A thin film magnetic head according to Claim 29, wherein the Young's modulus E of the gap layer is $E \geq 123.2$ (GPa).

31. (New) A thin film magnetic head comprising:
a gap layer provided between cores made of a magnetic material,
said cores having a facing surface; and
a coil for inducing a recording magnetic field in the cores,
wherein the gap layer comprises a SiON film, the Young's modulus of said SiON film being high enough such that an amount of protrusion of the gap layer from the facing surface is at most about 3.5 nm.

32. (New) The thin film magnetic head according to Claim 31, wherein the Young's modulus of the SiON film is at least about five percent greater than that of a Ta_2O_5 film.

33. (New) The thin film magnetic head according to Claim 1, wherein the Young's modulus of the SiON film is at least about five percent greater than that of a Ta_2O_5 film.

34. (New) The thin film magnetic head according to Claim 1, wherein the Young's modulus of the SiON film is at least about ten percent greater than that of a Ta_2O_5 film.
